

STATEMENT OF PURPOSE

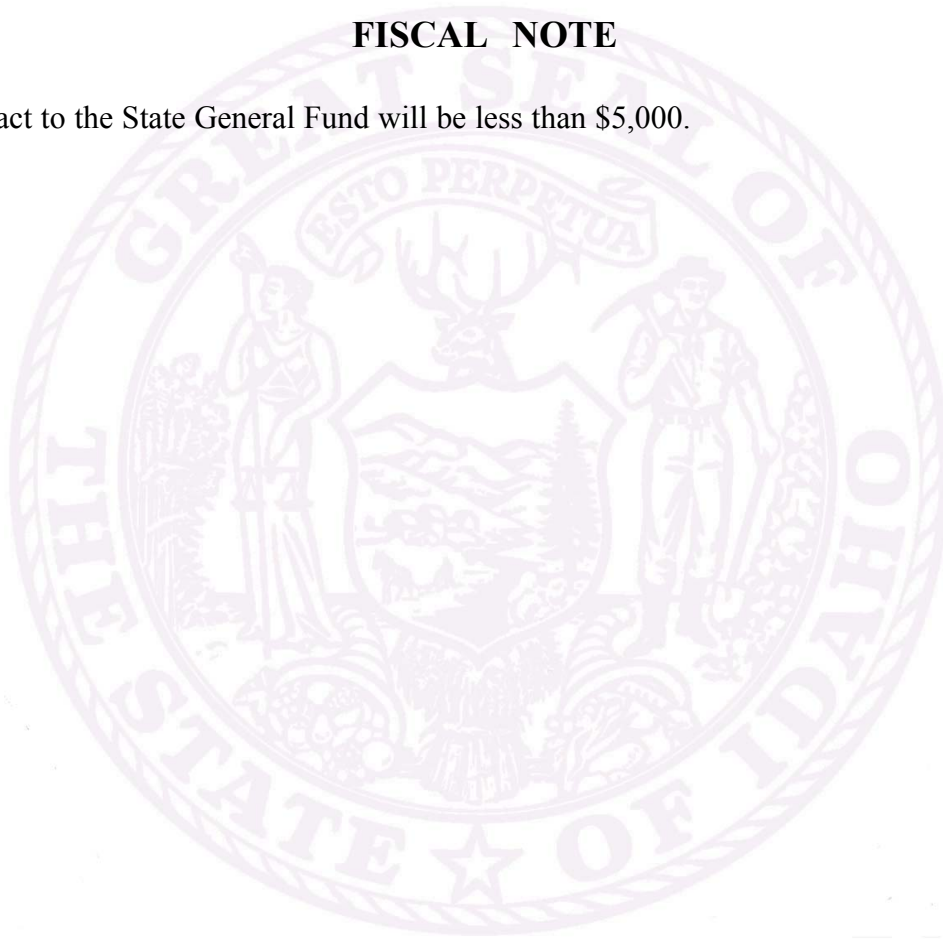
RS20963

To allow a State Income Tax Credit under Section 63-3029C, Idaho Code, for Specialized Needs Recreation (SNR) of Coeur d'Alene. SNR is an association for handicapped recreation that believes every individual can live a joyful, active and fulfilling life provided the opportunity. SNR organizes and champions those opportunities for individuals with special needs in the Coeur d'Alene community.

Upon passage and approval, this act shall take effect retroactively to January 1, 2012.

FISCAL NOTE

Fiscal impact to the State General Fund will be less than \$5,000.



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